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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. G.S.R. 57/P.A.5/2017/S.164/Amd.(72)/2024.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Sixth Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on and with effect from the 8th day of October, 2024.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 36, in sub-rule (3), after the words "suppression of facts", the words and figures "under section 74" shall be inserted.

3. In the said rules, in rule 46, with effect from 1st day of November, 2024,–

(a) after clause (s), the second proviso shall be omitted;

(b) in the third proviso, for the words "Provided also that in the case of", the words "Provided further that in the case of" shall be substituted;

4. In the said rules, after rule 47, the following rule shall be inserted with effect from the 1st day of November, 2024, namely:-

"47A. Time limit for issuing tax invoice in cases where recipient is required to issue invoice.– Notwithstanding anything contained in rule 47, where an invoice referred to in rule 46 is required to be issued under clause (f) of sub-section (3) of section 31 by a registered person, who is liable to pay tax under sub-section (3) or sub-section (4) of section 9, he shall issue the said invoice within a period of thirty days from the date of receipt of the said supply of goods or services, or both, as the case may be.".

5. In the said rules, in rule 66, in sub-rule (1), after the word, letters and figure "FORM GSTR-7", the words ", on or before the tenth day of the month succeeding the calendar month," shall be inserted with effect from the 1st day of November, 2024.

6. In the said rules, in rule 86, in sub-rule (4B), in clause (b), the words, brackets and figures "in contravention of sub-rule (10) of rule 96," shall be omitted.

7. In the said rules, in rule 88B, in sub-rule (1), after the word and figures "or section 74", the words, figures and letter "or section 74A" shall be inserted with effect from the 1st day of November, 2024.

8. In the said rules, in rule 88D, in sub-rule (3), after the words and figures "or section 74", the words, figures and letter "or section 74A" shall be inserted with effect from the 1st day of November, 2024.

9. In the said rules, in rule 89,–

(a) in sub-rule (4),–

(i) in clause (B), the words, brackets, figures and letters "other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both" shall be omitted;

(ii) in clause (C), the words, brackets, figures and letters ", other than the turnover of supplies in respect of which refund is claimed under sub- rules (4A) or (4B) or both" shall be omitted;

(iii) in clause (E), for the long line beginning with the word "excluding" and ending with the words "during the relevant period", the words "excluding the value of exempt supplies other than zero-rated supplies during the relevant period" shall be substituted;

(b) sub-rules (4A) and (4B) shall be omitted;

(c) in sub-rule (5), in the *Explanation*, in clause (a), the words, brackets, figures and letters " other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both" shall be omitted.

10. In the said rules, in rule 96, sub-rule (10) shall be omitted.

11. In the said rules, in rule 96B, in sub-rule (1), for the words and figures "section 73 or 74" the words, figures and letters "section 73 or section 74 or section 74A" shall be substituted with effect from the 1st day of November, 2024.

12. In the said rules, in rule 121, for the words and figures "proceedings under section 73 or, as the case may be, section 74", the words, figures and letter "proceedings under section 73 or section 74 or section 74A, as the case may be," shall be substituted with effect from 1st day of November, 2024.

13. In the said rules, in rule 142 with effect from the 1st day of November, 2024,—

(a) in sub-rule (1),—

(i) in clause (a), after the words and figures "or section 74", the words, figures and letter "or section 74A" shall be inserted;

(ii) in clause (b), after the words and figures "of section 74", the words, brackets, figures and letter "or sub-section (3) of section 74A" shall be inserted;

(b) in sub-rule(1A), after the words and figures "of section 74", the words, brackets, figures and letter "or sub-section (1) of section 74A" shall be inserted;

(c) in sub-rule (2), for the words, brackets and figures "or, as the case may be, tax, interest and penalty in accordance with the provisions of subsection (5) of section 74", the words, brackets, figures and letters "or clause (i) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty in accordance with the provisions of subsection (5) of section 74 or clause (i) of sub-section (9) of section 74A" shall be substituted;

(d) in sub-rule (2B), after the words and figures "or section 74", the words, figures and letter "or section 74A" shall be inserted;

(e) for sub-rule (3), the following sub-rule shall be substituted, namely: —
"(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or under clause (ii) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (ii) of sub-section (9) of section 74A, as the case may be, within the period specified therein, or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within seven days of the notice issued under sub-section (3) of that Section but before the issuance of order under the said sub-section (3), he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an intimation in FORM GST DRC-05 concluding the proceedings in respect of the said notice.";

(f) in sub-rule (4), after the words and figures "of section 74", the words, brackets, figures and letters "or sub-section (6) of section 74A" shall be inserted.

(g) in sub-rule (5), after the words and figures "or section 74", the words, figure and letters "or section 74A" shall be inserted.

14. In the said rules, after rule 163, the following rule shall be inserted with effect from the 1st day of November, 2024, namely: -

"164. Procedure and conditions for closure of proceedings under section 128A in respect of demands issued under section 73.– (1) Any person who is eligible for waiver of interest, or penalty, or both in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of section 128A, may file an application electronically in **FORM GST SPL-01** on the common portal, providing the details of the said notice or the

statement, as the case may be, along with the details of the payments made in **FORM GST DRC-03** towards the tax demanded.

(2) Any person who is eligible for waiver of interest, or penalty, or both, in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A, may file an application electronically in **FORM GST SPL 02** on the common portal, providing the details of the said order, along with the details of the payments made towards the tax demanded:

Provided that the payment towards such tax demanded shall be made only by crediting the amount in the electronic liability register against the debit entry created by the said order:

Provided further that if the payment towards such tax demanded has been made through **FORM GST DRC-03**, an application in **FORM GST DRC-03A**, as prescribed in sub-rule (2B) of rule 142, shall be filed by the said person for credit of the said amount in the Electronic Liability Register against the debit entry created for the said demand, before filing the application in **FORM GST SPL 02**.

(3) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially on account of erroneous refund and partially for other reasons, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.

(4) Where the notice or statement or order mentioned in sub-section (1) of section 128A includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, an application under sub-rule (1) or sub-rule (2) may be filed only after payment of the full amount of tax demanded in the said notice or statement or order, on or before the date notified under the said sub-section.

(5) The amount payable under sub-rule (1) or sub-rule (2) shall be the amount that remains payable, after deducting the amount not payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be.

(6) Any person who wishes to file an application under sub-rule (1) or sub-rule (2), may do so within a period of three months from the date notified under sub-section (1) of section 128A:

Provided that where an application in **FORM GST SPL-02** is to be filed in cases referred to in the first proviso to sub-section (1) of section 128A, the time limit for filing the said application shall be six months from the date of communication of the order of the proper officer redetermining such tax under section 73.

(7) The application under sub-rule (1) or sub-rule (2) shall be accompanied by documents evidencing withdrawal of appeal or writ petition, if any, filed before any Appellate Authority, or Tribunal or Court, as the case may be, to establish that the applicant is eligible for the waiver of interest or penalty or both, in terms of section 128A:

Provided that where the applicant has filed an application for withdrawal of an appeal or writ petition filed before the Appellate Authority or Appellate Tribunal or a court, as the case may be, but the order for withdrawal has not been issued by the concerned authority till the date of filing of the application under sub-rule (1) or sub-rule (2), the applicant shall upload the copy of such application or document filed for withdrawal of the said appeal or writ petition along with the application under sub-rule (1) or sub-rule (2), and shall upload the copy of the order for withdrawal of the said appeal or writ petition on the common portal, within one month of the issuance of the said order for withdrawal by the concerned authority.

(8) Where the proper officer is of the view that the application made in **FORM GST SPL-01** or **FORM GST SPL-02** is liable to be rejected as not being eligible for waiver of interest, or penalty, or both, as per section 128A, he shall issue a notice on the common portal to the applicant in **FORM GST SPL-03** within three months from the date of receipt of the said application and shall also give the applicant an opportunity of being heard.

(9) On receiving the notice under sub-rule (8), the applicant may file a reply to the said notice on the common portal in **FORM GST SPL-04**, within a period of one month from the date of receipt of the said notice.

(10) If the proper officer is satisfied that the applicant is eligible for waiver of interest and penalty as per section 128A, he shall issue an order in **FORM GST SPL-05** on the common portal accepting the said application and concluding the proceedings under section 128A.

(11) In cases where the order in **FORM GST SPL-05** is issued by the proper officer under sub-rule (10).–

(a) in respect of an application filed in **FORM GST SPL-01** pertaining to a notice or statement referred to in clause (a) of sub-section (1) of section 128A, the summary of order in **FORM GST DRC-07** as per sub-rule (5) of rule 142 shall not be required to be issued by the proper officer, in respect of the said notice or statement;

(b) in respect of an application filed in **FORM GST SPL-02** pertaining to an order referred to in clause (b) or clause (c) of sub-section (1) of

section 128A, the liability created in the part II of Electronic Liability Register, shall be modified accordingly.

(12) If the proper officer is not satisfied with the reply of the applicant, the proper officer shall issue an order in **FORM GST SPL-07** rejecting the said application.

(13) (a) In cases where notice in **FORM GST SPL-03** has not been issued, the proper officer shall issue the order under sub-rule (10) within a period of three months from the date of receipt of the application in **FORM GST SPL-01** or **FORM GST SPL-02**, as the case may be.

(b) In cases where notice in **FORM GST SPL-03** has been issued, the proper officer shall issue the order in sub-rule (10) or sub-rule (12) within a period of three months from the date of receipt of reply of the applicant in FORM GST SPL-04, or within a period of four months from the date of issuance of notice in **FORM GST SPL-03** where no reply is received from the applicant.

Explanation.– For the purposes of this sub-rule, in cases referred to in the proviso to sub-rule (7), the time period from the date of filing of the application under sub-rule (1) or sub-rule (2) till the date of submission of the order for withdrawal of the appeal or the writ, as the case may be, shall not be included while calculating the time period under clause (a) or clause (b) of this sub-rule.

(14) If no order is issued by the proper officer within the time limit specified in sub-rule (13), then the application in **FORM GST SPL-01** or **FORM GST SPL-02**, as the case may be, shall be deemed to be approved and the proceedings shall be deemed to be concluded.

(15) (a) In cases where no appeal is filed against the order in FORM GST SPL-07 within the time period specified in sub-section (1) of section 107, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in **FORM GST SPL-02** in accordance with sub-section (3) of section 128A, shall be restored.

(b) In cases where an appeal is filed against the order in FORM GST SPL-07 for rejection of application for waiver of interest, or penalty, or both, if—

(i) the appellate authority has held that the proper officer has wrongly rejected the application for waiver of interest, or penalty, or both, in **FORM GST SPL-07**, the said appellate authority shall pass an order in **FORM GST SPL-06** on the common portal accepting the said application and concluding the proceedings under section 128A; or

(ii) the appellate authority has held that the proper officer has rightly rejected the application for waiver of interest, or penalty, or both, in **FORM GST SPL-07**, the original appeal, if any, filed by the applicant against the order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, and withdrawn for filing the application in **FORM GST SPL-02** in accordance with sub-section (3) of section 128A, shall be restored, subject to condition that the applicant files an undertaking electronically on the portal in **FORM GST SPL-08**, within a period of three months from the date of issuance of the order by the appellate authority in **FORM GST APL-04**, that he has neither filed nor intends to file any appeal against the said order of the Appellate Authority.

(16) In cases where the taxpayer is required to pay an additional amount of tax liability as per the second proviso to sub-section (1) of section 128A, and such additional payment is not made within the time limit specified in the said proviso, the waiver of interest, or penalty, or both, under the said section as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, if any, shall become void.

(17) In cases where the taxpayer is required to pay any amount of interest, or penalty, or both, in respect of any demand pertaining to erroneous refund or on account of demand pertaining to the period other than the period mentioned in sub-section (1) of section 128A, and the details of such amount have been mentioned in FORM GST SPL-05 or FORM GST SPL-06, the applicant shall pay the said amount of interest, or penalty, or both, within a period of three months from the date of issuance of the order in FORM GST SPL-05 or FORM GST SPL-06, as the case may be, and where the said amount is not paid within the said time period, the waiver of interest, or penalty, or both, under section 128A as per the order issued in FORM GST SPL-05 or FORM GST SPL-06, shall become void.

Explanation.– For the purposes of this rule, the proper officer for issuance of order under this rule,–

(a) in cases where the application for waiver of interest, or penalty, or both is made with respect to a notice or statement mentioned in clause (a) of sub-section (1) of section 128A, shall be the proper officer for issuance of order as per section 73; and

(b) in cases where the application for waiver of interest, or penalty, or both, is made with respect to an order mentioned in clause (b) or clause (c) of sub-section (1) of section 128A, shall be the proper officer referred to in section 79 of the Act.".

15. In the said rules, for FORM GST REG-20, the following form shall be substituted, namely: -

"**Form GST REG-20**
[See rule 22(4)]

Reference No.- ZA260821000033A
Date: DD/MM/YYYY

To

<Taxpayer Name>
<Taxpayer Address>
GSTIN/ UIN: <GSTIN number>

Show Cause Notice No.: <SCN number> Date: DD/MM/YYYY

Order for Dropping the Proceedings for Cancellation of Registration

This has reference to your reply filed vide ARN ---------- dated in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

Or

This is in reference to Notice issued in REG-31 vide Reference Number <SCN number> dated DD/MM/YYYY for contravention of provisions of rule 10A of the Central Goods Services Tax Act, 2017 (12 of 2017).
Since you have furnished the valid details of bank account on the common portal in the system, the proceedings initiated for cancellation of registration are hereby dropped.

Or

This is in reference to Notice issued in REG-31 vide Reference Number <SCN number> dated DD/MM/YYYY, for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017 (12 of 2017). Since you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made payment of self-assessed tax, the proceedings initiated for cancellation of registration are hereby dropped.

Suspension of the registration stands revoked with effect from DD/MM/YYYY

Signature
< Name of the Officer>

Designation
Jurisdiction Place:
Date:".

16. In the said rules, in FORM GST REG-31, after paragraph 6, the following shall be inserted, namely: -

"OR

SUSPENSION DUE TO VIOLATION OF RULE 10A

1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration, you have not furnished the valid details of bank account within thirty days from the date of grant of registration.

2. The discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.

4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time.

6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time.

OR

1. It has been noticed that as per the provisions of rule 10A, requiring you to furnish the details of bank account within thirty days from the grant of registration. The information regarding bank account details furnished by you are not matching with the details available with bank.

2. These discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of rule 21A.

4. Accordingly, you are requested to furnish the valid details of bank account on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you furnish the valid details of bank account on the common portal within stipulated time.

6. You may please note that your registration may be cancelled in case you fail to furnish the valid details of bank account on the common portal within stipulated time or fail to furnish a reply within the stipulated time.

OR

SUSPENSION DUE TO VIOLATION OF RULE 21

1. It has been noticed that as per the provisions of clause (h) or clause (i) of rule 21, requiring you to file return under sub-section (1) of section 39, have not furnished for a continuous period of six months or for a continuous period of two quarters.

2. These discrepancies or anomalies *prima facie* indicate contravention of the provisions of the Central Goods and Services Tax Act, 2017(12 of 2017) and the rules made thereunder, such that if not explained satisfactorily, shall make your registration liable to be cancelled.

3. Considering that the above discrepancies or anomalies are grave and pose a serious threat to interest of revenue, as an immediate measure, your registration stands suspended, with effect from the date of this communication, in terms of sub-rule (2A) of rule 21A.

4. Accordingly, you are requested to file return under sub-section (1) of section 39 on the common portal or submit a reply to the jurisdictional tax officer within thirty days from the receipt of this notice, providing explanation to the above stated discrepancy or anomaly or contravention. Any possible misuse of your credentials on GST common portal, by any person, in any manner, may also be specifically brought to the notice of jurisdictional officer.

5. The suspension of registration shall be lifted after you file the returns under sub-section (1) of section 39 on the common portal.

6. You may please note that your registration may be cancelled in case you fail to file returns under sub-section (1) of section 39 on the common portal within stipulated date or fail to furnish a reply within the stipulated time."

17. In the said rules, in FORM GSTR-9, in the table, in Pt. III, in serial number 8, for serial number A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

"A	ITC as per GSTR-2B (table 3 thereof)	<Auto>	<Auto>	<Auto>	<Auto>".

18. In the said rules, in FORM GST APL-01, with effect from the 1st day of November, 2024.–

(a) in entry number 15,–

(i) in clause (a), in the Table, in the first column relating to "Particulars", in item (b) relating to "pre-deposit", for the brackets, letters, words and figures "(b) Pre- deposit(10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)", the brackets, letters, words, and figures "(b) Pre- deposit(10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)" shall be substituted;

(ii) in clause (b), in the opening portion, for the brackets, words, figures and letters " (pre-deposit 10% of disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess or not exceeding Rs.50 crore in respect of IGST and Rs. 25 crore in respect of cess)", the brackets, words, figures and letters "(pre-deposit 10% of disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs. 40 crore in respect of IGST)" shall be substituted.

19. In the said rules, in FORM GST APL-05, with effect from the 1st day of November, 2024,–

(a) in entry number 14,–

(i) in clause (a), in the Table, in the first column relating to "Particulars", in item (b) relating to "pre-deposit", for the brackets, letter, words and figures "(b) Pre- deposit(20% of disputed tax /cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)", the brackets, letters, words and figures "(b) Pre- deposit(10% of disputed tax /cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess, and not exceeding Rs.

40 crore in respect of IGST)" shall be substituted;

(ii) in clause (b), for the opening portion, the following shall be substituted, namely: -

"(b) Details of payment of admitted amount and pre-deposit of 10% of the disputed tax and cess but not exceeding Rs. 20 crore each in respect of CGST, SGST, cess and not exceeding Rs. 40 crore in respect of IGST.".

20. In the said rules, in FORM GST INS-01, in paragraph (C), for the words and figures "section 179, 181, 191 and 418 of the Indian Penal Code", the words, figures and brackets "section 214, 216, 227 and sub-section (3) of section 318 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023)" shall be substituted.

21. In the said rules, in FORM GST DRC-01A, with effect from the 1st day of November, 2024, —

(a) in the heading, after the figures and brackets "73(5)/74(5)", the figures, letters, and brackets "/74A (8)/ 74A (9)" shall be inserted;

(b) in PART A , —

(i) in the subject, after the words, figures and brackets "section 73(5)/section 74(5)", the figures, letters and brackets "/74A (8)/ 74A(9)" shall be inserted;

(ii) in the first paragraph, after the words, figures and brackets "under section 73(5) / 74(5)", the figures, letters and brackets "/74A (8)/ 74A(9)" shall be inserted;

(iii) after the fourth paragraph, the following shall be inserted, namely: —

"OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by ……., failing which Show Cause Notice will be issued under sub-section (1) of section 74A read with clause (i) of sub-section (5) of the said section.

OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty in full by ……., failing which Show Cause Notice will be issued under sub-section (1) of Section 74A read with clause (ii) of sub-section (5) of the said section."

(c) in PART B, in the first paragraph, after the words, figures and brackets "under section 73(5) / 74(5)", the figures, letters and brackets "/74A (8)/ 74A (9)" shall be inserted.

22. In the said rules, after FORM SBY-06, the following forms shall be inserted with effect from the 1st day of November, 2024, namely: -

'FORM GST SPL – 01

[See rule 164(1)]

Application for waiver of interest or penalty or both under section 128A in respect of a notice or a statement mentioned in clause (a) of sub-section (1) of the said section

Reference No.

Date:

Table 1

S. No.	Particulars		
1	a	GSTIN/Temporary ID/UIN	
	b	Legal Name of the Business (As mentioned in PAN No.)	
	c	Mobile Number	
	d	Email Address	
	e	Address	
	f	Jurisdiction	

Table 2

2	**S. No.**	**Details of the notice**	
	1	Notice / Statement No	
	2	Date of issuance of notice/ statement	
	3	Section under which notice/ statement is issued	Drop down
	4	Whether any writ petition is filed against the	Drop down

		notice/ statement before High Court/ Supreme Court	
	5	If Yes in '4', whether the order for withdrawal of writ petition is issued?	Drop down
	6	Whether notice/ statement involves demand of erroneous refunds	Drop down

Table 3

(Amount in Rs.)

3	Financial Year	Amount demanded in notice/ statement (A)							Out of amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6), if any. (B)				
		IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty	IGST	CGST	SGST	CESS	Total Tax including Cess
	1	2	3	4	5	6	7	8	9	10	11	12	13
	TOTAL												

Table 4

4	Amount paid through DRC -03					
	Payment Reference No.	IGST	CGST	SGST	CESS	Total Tax including Cess
	1	2	3	4	5	6
		<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
		<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
	TOTAL	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

Table 5

5	**Declaration:**
	1. I undertake that, I have not filed any writ petition against the said notice/ statement. OR I undertake that though I had filed a writ petition against the said notice/ statement, I have withdrawn the said writ petition or filed an application for withdrawal of the same and have attached the copy of withdrawal order or the application filed for withdrawal, with this application. 2. Further, I understand and agree that no appeal shall be filed against the order concluding demand proceedings, issued under section 128A, in any forum in the future. 3. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

Table 6

6	**Verification:** I_____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void and all benefits under Section 128A will be withdrawn.

Table 7

7	**Upload required documents**	
	Self-certified copy of notice/ statement	
	Proof of payment made through FORM GST DRC 03	
	Proof of withdrawal of writ petition or application filed for withdrawal of writ petition (if the order for withdrawal has not been issued) (where applicable)	
	Any other document (please specify)	

Signature of authorised signatory

Name/Designation

Email address

Mobile No.

Instructions:

1. In entries 1 to 6 of Table 2, the details of the notice/ statement against which the application under section 128A is filed needs to be filled in by the applicant.

2. In case the notice/ statement is available on the common portal, Application Reference Nnumber of the same needs to be filled. If the same is not available on the portal, the reference number of the manually issued notice/ statement needs to be filled.
3. In entry 3 of Table 2, the applicant has to choose the option 'section 73' from the dropdown, if the notice/ statement is issued under section 73 at the first instance, and the option 'section 74 read with Section 75(2)' in case the notice was initially issued under section 74 and was later deemed to be issued under section 73, based on the order of the Appellate Authority/ Appellate Tribunal or Court as per section 75(2).
4. In Table 3A, columns 2 to 8 will be auto filled, in case the notice/ statement is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled by the applicant.
5. While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where Input Tax Credit has been denied solely on account of contravention of section 16(4) and not on any other grounds.

FORM GST SPL -02

[See rule 164(2)]

Application for waiver of interest or penalty or both under section 128A, in respect of an order mentioned in clause (b) or clause (c) of sub-section (1) of the said section

Reference No.

Table 1

S. No.	Particulars		Remarks
1	a	GSTIN/Temporary ID/UIN	
	b	Legal Name of the Business (As mentioned in PAN No.)	<Auto>
	c	Mobile Number	<Auto>
	d	Email Address	<Auto>
	e	Address	<Auto>
	f	Jurisdiction	<Auto>

Table 2

2.	**S.No.**	**Details of the demand order**	
	1	Demand Order No	
	2	Date of issuance of order	
	3	Section under which order is issued	Drop down
	4	Whether any appeal or writ petition is filed against order before the Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court	Drop down
	5	If Yes in '4', whether the order for withdrawal of appeal or writ petition is issued ?	Drop down
	6	Whether demand order involves demand of erroneous refunds	Drop down

Table 3

(Amount in Rs.)

3														
Financial Year	Amount demanded in the order (A)							Out of the amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6) (B)						
	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty	IGST	CGST	SGST	CESS	Total Tax including Cess		
1	2	3	4	5	6	7	8	9	10	11	12	13		
TOTAL														

Table 4

4	Amount paid through payment Facility against demand order mentioned in Table 3 [including those paid through FORM GST DRC-03 and later adjusted through filing an application in FORM GST DRC - 03A]								
	Credit entry Reference No.	Reference number of FORM GST DRC-03 (where applicable)	Reference number of FORM GST DRC-03A (where applicable)	IGST	CGST	SGST	CESS	Total Tax including Cess	
	1	2	3	4	5	6	7	8	
				<Auto>	<Auto>	<Auto>	<Auto>	<Auto>	
				<Auto>	<Auto>	<Auto>	<Auto>	<Auto>	
	Total			<Auto>	<Auto>	<Auto>	<Auto>	<Auto>	

Table 5

5	**Declaration:** 1. I undertake that, I have not filed any appeal or writ petition against the said order. OR I undertake that though I had filed an appeal / writ petition against the said order, I have withdrawn the said appeal/ writ petition (or) I have filed an application for withdrawal of the same and have attached the copy of withdrawal order or the application filed for withdrawal, with this application. 2. Further, I understand and agree that no appeal shall be filed against the order concluding demand proceedings, issued under section 128A in any forum in the future. 3. I also undertake that on issue of an order concluding demand proceedings issued under section 128A, no writ shall be filed against the order mentioned in Table 2 of this form. 4. If an application is filed/ has been filed by the department against the order mentioned in Table 2 or if any proceedings are initiated under sub-section (1) of section 108 against the said order, and the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, issues an order enhancing my tax liability, I undertake to pay the additional amount of tax payable within three months from the date of the said order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, as per second proviso to sub-section (1) of section 128A. 5. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

Table 6

6	**Verification:** I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render this application void and the benefits provided under section 128A will not be valid.

Table 7

7	**Upload required documents**	
	Self-certified copy of the order	
	Proof of withdrawal of appeal / writ petition or application filed for withdrawal of appeal/ writ petition (if the order for withdrawal has not been issued) (where applicable)	
	Proof of payment made towards demand / paid through FORM GST DRC-03 and adjusted through FORM GST DRC-03A.	
	Any other document (please specify)	

Signature of authorized signatory
Name/Designation……..
Email address……..
Mobile No……..

Instructions:

1. In columns 1 to 6 of Table 2, the details of the order against which the application under section 128A is filed needs to be filled in by the applicant.
2. In case the order is available on the common portal, ARN number of the same needs to be filled. If the same is not available on the portal, the order number of the manually issued order needs to be filled.
3. In Table 3, columns 2 to 8 will be auto filled, in case the order is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled in by the applicant.

4. Similarly, the reference number of the credit entry (made in ELR- Part II) needs to be filled in column 1 of Table 4. In case the payment intended to be made towards the said demand order was originally paid through FORM GST DRC-03, and later adjusted through filing an application in FORM GST DRC - 03A, the reference numbers of the same are to be filled in columns 2 and 3, and the rest of the columns will be auto-filled.

5. While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where ITC has been denied solely on account of contravention of section 16(4) and not on any other grounds.

FORM GST SPL -03

Notice in response to an application filed under Section 128A

[*See rule 164(8)]*

Date:

Reference No.:

To

GSTIN of applicant ……

Legal Name of applicant ……

Address of applicant ……

Reference No. of FORM GST SPL -01 or FORM GST SPL -02 …… dated ……

Subject: Notice in response to application filed under section 128A-regarding

1. Whereas, you have submitted an application under section 128A, declaring your outstanding dues and seeking waiver of interest and penalty in the FORM GST SPL-01/ FORM GST SPL-02 bearing reference no……dated ……

2. Upon verification of your application and the details provided therein, your application is liable to be rejected for the following reasons:

- [Reason 1]
- [Reason 2]

OR/ AND

In this regard, it appears that the amount of tax is short paid by you as given below:

Demand details (A)								Demand paid through FORM GST DRC 03 (in case of notice/ statement) or by crediting electronic liability register in case of orders					Out of amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6), if any.					Demand Short Paid				
Notice id/ Order id No.	Financial Period	IGST	CGST	SGST	CESS	Total Tax including Cess		IGST	CGST	SGST	CESS	Total Tax including Cess		IGST	CGST	SGST	CESS	Total Tax including Cess		IGST	CGST	SGST	CESS	Total Tax including Cess
1	2	3	4	5	6	7		8	9	10	11	12		13	14	15	16	17		18	19	20	21	22
	Drop down																							
	Drop down																							

3. You are hereby required to show cause, along with necessary documents in FORM GST SPL-04, to support your claim, as to why your application no. ..... dated ..... should not be rejected.

4. You are also granted an opportunity for a personal hearing on [date and time] at [venue]. You may appear in person or through an authorized representative to present your case.

[Signature]
[Name of the Tax Officer]
[Designation]
[Jurisdiction]
[Address]

Upload Attachment

FORM GST SPL-04

[*See rule 164(9)*]

Reply to notice issued under rule 164(8)

Date:

Reference No:

To
Proper Officer ……
Jurisdiction ……
Legal Name of the applicant……
Address of applicant ……

Reference No of FORM GST SPL-03: ……. Dated …..

Subject: Reply to the notice issued in respect of application filed under section 128A.

Sir/Madam,

This is in reference to the notice issued in FORM GST SPL-03 *vide* no …… dated ……. from your office.

The reply is as under:

Enclosures:

The following documents in respect of payment proof or additional submissions are enclosed for your reference:

- Document 1: [Taxpayer's Document 1]
- Document 2: [Taxpayer's Document 2]
- Document 3: [Taxpayer's Document 3]

Verification:

I _____ hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of Authorised Signatory]
[Name of the of authorised signatory]
[Designation/Status]
[Date]

FORM GST SPL -05

[See rule 164 (10)]

Order for conclusion of proceedings as per section 128A

Reference No. ……

Date:

To,

GSTIN of applicant ……

Legal Name of applicant ……

Address of applicant ……

Reference No. of FORM GST SPL-01/ FORM GST SPL-02 …….. dated ……

Subject: Order for approval of application submitted under Section 128A

This has reference to your application with reference no. …… dated ….. furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A.

OR

This has reference to your application with reference no. …… dated ….. , and your reply in FORM GST SPL-04 with reference no. …… dated …… furnishing details/ information/ submission and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A .

2. Upon verification of the details provided in your application and the reply, where applicable, waiver of interest or penalty or both under section 128A, is allowed as under:

3. Demand Notice/ Demand Order Details:

a. Order No/ Notice No.:

b. Date of order/ Notice:

Financial Year	**Amount demanded in the notice/ statement/ order against which application under section 128A was filed (A)**	Out of the amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and	**Amount already paid towards the said no statement / order**

								not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6)						
	Place of Supply (PoS)	**Act**	**Tax including cess**	**Interest**	**Penalty**	**Fee**	**Others**	**Tax including cess**	**Place of Supply (PoS)**	**Act**	**Tax including cess**	**Interest**	**Penalty**	**Fee**
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		CGST								CGST				
		SGST								SGST				
		IGST								IGST				
		Cess								Cess				
	TOTAL								**TOTAL**					
		CGST								CGST				
		SGST								SGST				
		IGST								IGST				
		Cess								Cess				
	TOTAL								**TOTAL**					

[Signature]
[Name of the Tax Officer]
[Designation]
[Jurisdiction]
[Address]

Notes -

Any incorrect declaration or suppression of facts will render this approval void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

FORM GST SPL -06

[See Rule 164 (15)(b)(i)]

Order for conclusion of proceedings as per section 128A

Reference No. ……

Date:

To,

GSTIN of applicant ……

Legal Name of applicant ……

Address of applicant ……

Name of the authorised representative -

Reference No. of FORM GST SPL-01/ FORM GST SPL-02 …….. dated ……

Reference No. of FORM GST SPL-07 …… dated …….

Reference No. of FORM GST APL-01 …… dated …….

Subject: Order for approval of application submitted under section 128A

1. This has reference to your appeal with reference no. …… dated ….. furnishing details/ information/ prayer and documents in support of your request for availing the benefit of waiver of interest or penalty or both under section 128A.
2. Upon verification of the details provided in your application and the reply, where applicable, waiver of interest or penalty or both under section 128A, is allowed as under:

3. Demand Notice/ Demand Order Details:

   a. Order No/ Notice No.:

   b. Date of order/ Notice:

Financial Year	**Amount demanded in the notice/ statement/ order against which application under section 128A was filed (A)**	Out of the amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of	**Amount already paid towards the said notice/ statement / order**	**Amount of interest and penalty waived as per section 128A**	**Remaining amount of interest and penalty, payable, if any, by the applicant (in cases referred to in sub-rule (3) and sub-rule (4) of rule 164)**

									section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6)										
	Place of Supply (PoS)	**Act**	**Tax including cess**	**Interest**	**Penalty**	**Fee**	**Others**	**Tax including cess**	**Place of Supply (PoS)**	**Act**	**Tax including cess**	**Interest**	**Penalty**	**Fee**	**Others**	**Interest**	**Penalty**	**Interest**	**Penalty**
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		CGST								CGST									
		SGST								SGST									
		IGST								IGST									
		Cess								Cess									
	TOTAL								**TOTAL**										
		CGST								CGST									
		SGST								SGST									
		IGST								IGST									
		Cess								Cess									
	TOTAL								**TOTAL**										

[Signature]
[Name of the Appellate Authority]
[Designation]
[Jurisdiction]

Notes -Any incorrect declaration or suppression of facts will render this approval void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

FORM GST SPL -07

[See rule 164(12)]

Order for Rejection of Application submitted under section 128A

Reference No. ……..

Date:

To,

GSTIN of applicant ……
Legal Name of applicant ……
Address of applicant ……

Reference is invited to:

Particulars	Reference No.	Dated
Application in FORM GST SPL -01/ FORM GST SPL-02		
Show Cause Notice in FORM GST SPL -03:		
Reply to the Show Cause Notice in FORM GST SPL -04:		

Subject: Order for Rejection of Application submitted under section 128A

This has reference to your application with reference no. …… dated ….. furnishing details/ information and documents in support of your request for availing the benefit of waiver of interest and penalty under section 128A. The notice referred to above was issued to you to explain the reasons as to why the said application should not be rejected, for which you had furnished reply dated ……/ no reply was furnished by you.

2. Introduction:

3. Submissions, if any:

4. Conclusion:

Based on the verification your application with reference no. …….. dated …… filed under section 128A, is hereby rejected.

5. Summary of rejection:

Order id/ SCN id	**Reason for rejection**
	<Drop Down> *Options in <Drop Down>* 1. *Full payment not made* 2. *Payment made after the date notified in Section 128A.* 3. *Notice/ Order pertaining to sections other than section 73.* 4. *Appeal/ writ petition filed before Appellate Authority/ Appellate Tribunal/ High Court/ Supreme Court not withdrawn* 5. *Others, please specify.*

[Signature]
[Name of the Tax Officer] ……
[Designation]…….
[Office Name] ……..
[Contact Information]……

FORM GST SPL -08

[See rule 164(15)(b)(ii)]

Undertaking submitted under rule 164(15)(b)(ii)

Date:

Reference No:

1. Legal Name of the applicant……
2. Address of applicant ……
3. *GSTIN of the applicant:*
4. Reference No of FORM GST SPL-02: ……. dated …..
5. Reference No of FORM GST SPL-07: ……. dated …..
6. Reference No of FORM GST APL-04 passed with reference to FORM GST SPL-07 specified at serial number 5 above: ……. dated …..
7. Reference number of appeal filed originally but subsequently withdrawn …… dated …….

Subject: Undertaking submitted in respect of Rule 164(15)(b)(ii).

Sir/Madam,

I hereby undertake not to file an appeal against the order of the appellate authority bearing reference number …… dated …., as specified at serial number 6 above, and accordingly I pray for restoration of my appeal filed *vide* reference number …… dated …. as specified at serial number 7 above.

I _____ hereby solemnly affirm and declare that the information given hereinabove are true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[Signature of authorised signatory]
[Name of the of authorised signatory]
[Designation/Status]
[Date].".

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 56/P.A.5/2017/S.128A/2024.- In exercise of the powers conferred by sub-section (1) of section 128A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby notifies the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:–

Table

Sl. No.	**Class of registered person**	**Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.**
(1)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under section 73 of the said Act.

2. This notification shall come into effect from the 1st day of November, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 57/P.A.5/2017/S.148/2024.- In exercise of the powers conferred under the section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (hereinafter referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:–

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in **Annexure A** of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically –

(i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and

(ii) in FORM GST APL-04, in cases where rectification of an order issued under

section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

Annexure A

Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017)

1. Basic Details:

(a) GSTIN:
(b) Legal Name:
(c) Trade Name, if any:
(d) Order in respect of which rectification application has been filed:
(1) Order Reference Number:
(2) Order Date:

2. Details of demand confirmed in the said order:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

3. Out of the amount mentioned in the Table in serial number 2 above:

(a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (the said Act):

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	Total							

and/or

(b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of section 16 of the said Act:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

4	**Declaration:** 4. I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed. 5. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

5	**Verification:** I_____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.

Signature of authorised signatory
Name/Designation
Email address
Mobile No.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 58/P.A.5/2017/S.128/2024.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, and in supersession of the notification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 106/P.A.5/2017/S.128/2021, dated the 6th September, 2021 published in the Punjab Government Gazette, dated the 24th September, 2021 except as respects things done or omitted to be done before such supersession, the Governor of Punjab, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 59/P.A.5/2017/S.23/2024.- In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.13/P.A.5/2017/S.23/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June,2017, namely:-

AMENDMENT

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-

"Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).".

2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 04th November, 2024

No. S.O. 60/P.A.5/2017/Ss.1 and 51/2024.- In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), hereafter in this notification referred to as the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.144/P.A.5/2017/Ss.1 and 51/2018, dated the 3rd September,2018, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 5th October,2018, namely:-

AMENDMENT

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,-

> "(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person";

(ii) for the third proviso, the following proviso shall be substituted, namely-

> "Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification."

2. This notification shall be deemed to have been come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 61/P.A.5/2017/Ss. 9 and 15/2024.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(a) after Schedule I -2.5%, in List 1, after serial number 232 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"(233) Trastuzumab Deruxtecan
(234) Osimertinib
(235) Durvalumab";

(b) in Schedule II -6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)";

(c) in Schedule III-9%, -

(i) against S. No. 16, in column (3), for the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion", the words " un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted" shall be substituted;

(ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

"435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles";

(d) in Schedule IV-14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"210A	9401 20 00	Seats of a kind used for motor vehicles".

2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 62/P.A.5/2017/S.9/2024.- In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.28 /P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June,2017, namely:-

AMENDMENT

In the said notification, in the Table, after S. No. 7 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"8.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person".

2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 63/P.A.5/2017/Ss.9,11,15,16 and 148/2024.- In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 17/P.A.5/2017/Ss.9,11,15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June,2017, namely:-

AMENDMENT

1. In the said notification, in the Table, against serial number 8,

(i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
"(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation]."

(ii) in column (3), in item (vii), after the brackets and figures "(iva),", the brackets and figures "(ivb)," shall be inserted.

2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 64/P.A.5/2017/Ss.9,11,15 and 148/2024.- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 37/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June, 2017, namely:-

AMENDMENT

1. (i) In the said notification, in the Table, -

(A) after serial number 25 and the entries relating thereto, the following serial number andentries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil"

(B) after serial number 44 and the entries relating thereto, the following serial number andentries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)

"44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by – (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section(1) of section 35 of the Income Tax Act, 1961.	Nil	Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service."

(C) after serial number 66 and the entries relating thereto, the following serial number andentries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil "

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), thefollowing shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)

"69	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by – (a) the National Skill Development Corporation set up by the Governmentof India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for VocationalEducation and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.	Nil	Nil "

(E) against serial number 71, in column (3), for the words "National Council for VocationalTraining", the words "National Council for Vocational Education and Training" shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h), -

(a) in sub-item (i), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

(b) in sub-item (ii), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

(iii) This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 05th November, 2024

No. S.O. 65/P.A.5/2017/S.9/2024.- In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/2017 dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30th June,2017, namely:-

AMENDMENT

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AB	Service by way of renting of any immovable property other than residential dwelling.	Any unregistered person	Any registered person."

2. This notification shall be deemed to have come into force on and with effect from the 10th day of October, 2024.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF ELECTIONS

(Local Bodies Election Wing)

NOTIFICATION

The 06th November, 2024

No. S.O. 66/P.A.19/1994/S.73/2024.- In supersession of the Government of Punjab, Department of Elections, Notification No. S.O. 55/P.A.19/1994/S.73/2019, dated the 3rd June, 2019, and in exercise of the powers conferred by the sub-section (1) of section 73 of the Punjab State Election Commission Act, 1994 (Punjab Act No.19 of 1994), and all other powers enabling him in this behalf, the Governor of Punjab, in consultation with the Punjab State Election Commission is pleased to constitute the following Election Tribunals in the districts given under coloumn 2, at such places as specified under column 3 of the Table given below. These Tribunals will have jurisdiction within the revenue jurisdiction of the district or part thereof.

TABLE

Serial No.	Name of District	Place where Election Tribunal established
1.	**2.**	**3.**
1.	Sangrur	1. Sangrur 2. Sunam 3. Dhuri 4. Moonak 5. Lehragaga 6. Bhawanigarh 7. Dirba
2.	Fatehgarh Sahib	1. Fatehgarh Sahib 2. Bassi Pathana 3. Amloh 4. Khamano
3.	Ludhiana	1. Ludhinan East 2. Ludhiana West 3. Jagraon 4. Payal 5. Samrala 6. Raikot 7. Khanna
4.	Patiala	1. Patiala 2. Nabha 3. Rajpura 4. Samana 5. Patran 6. Dudhan Sadhan
5.	Barnala	1. Barnala 2. Tapa 3. Mehalkalan
6.	Malerkotla	1. Malerkotla 2. Ahemedgarh 3. Amargarh
7.	Roopnagar	1. Roopnagar 2. Shri Anandpur Sahib 3. Shri Chamkaur Sahib 4. Nangal 5. Morinda
8.	Sahibzada Ajit Singh Nagar	1. Mohali 2. Dera Bassi 3. Kharar
9.	Shaheed Bhagat Singh Nagar	1. Nawanshahar 2. Banga 3. Balachaur
10.	Faridkot	1. Faridkot 2. Kotkpura 3. Jaito

11.	Bathinda	1. Bathinda 2. Rampura Phul 3. Talwandi Sabo 4. Maur
12.	Mansa	1. Mansa 2. Budhlada 3. Sardulgarh
13.	Ferozepur	1. Ferozepur 2. Zira 3. Guruharsahai
14.	Fazilka	1. Fazilka 2. Jalalabad 3. Abohar
15.	Shri Muktsar sahib	1. Shri Muktsar Sahib 2. Malout 3. Giddarbaha
16.	Moga	1. Moga 2. Bagha Purana 3. Nihal Singh wala 4. Dharmkot
17.	Jalandhar	1. Jalandhar-1 2. Jalandhar-2 3. Nakodar 4. Phillaur 5. Shahkot 6. Adampur
18.	Amritsar	1. Amritsar-1 2. Amritsar-2 3. Baba Bakala 4. Ajnala 5. Majitha 6. Lopoke
19.	Tarn Taran	1. Tarn Taran 2. Khadoor Sahib 3. Bhikhiwind 4. Patti
20.	Kapurthala	1. Kapurthala 2. Phagwara 3. Sultanpur Lodhi 4. Bholath
21.	Hoshiarpur	1. Hoshiarpur 2. Dasuya 3. Garhshankar 4. Mukerian 5. Tanda
22.	Gurdaspur	1. Gurdaspur 2. Dera baba Nanak 3. Kalanaur 4. Batala 5. Dina Nagar 6. Fatehgarh Churian
23.	Pathankot	1.Pathankot 2.Dhar Kalan

NOTE:- If there is any dispute concerning the jurisdiction of the tribunal, the concerned Deputy Commissioner, shall decide it.

SUMER SINGH GURJAR,
Principal Secretary to Government of Punjab,
Department of Elections.

3242/11-2024/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF ELECTIONS
(Local Bodies Election Wing)

NOTIFICATION

The 06th November, 2024

No. S.O. 67/P.A.19/1994/S.73/2024.- In supersession of the Government of Punjab, Department of Elections, Notification No. S.O. 56/P.A.19/1994/S.73/2019, dated the 3rd June, 2019 and in exercise of the powers conferred by the sub-section (2) of section 73 of the Punjab State Election Commission Act, 1994 (Punjab Act No.19 of 1994), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint the following officers given under coloumn 4 of the Table given below, as the Presiding Officers of the Election Tribunals constituted, vide Government of Punjab, Department of Elections, Notification No.S.O. /P.A.19/1994/S.73/2024, dated the 6th November, 2024 for the Election Tribunals specified against each such officer, under coloumn 3 of the said Table namely:-

TABLE

Serial No.	Name of the District	Name of the Election Tribunal	Officers appointed as Presiding Officers
1.	**2.**	**3.**	**4.**
1.	Sangrur	1. Sangrur 2. Sunam 3. Dhuri 4. Moonak 5. Lehragaga 6. Bhawanigarh 7. Dirba	Sub Divisional Magistrate, Sangrur Sub Divisional Magistrate, Sunam Sub Divisional Magistrate, Dhuri Sub Divisional Magistrate, Moonak Sub Divisional Magistrate, Lehragaga Sub Divisional Magistrate, Bhawanigarh Sub Divisional Magistrate, Dirba
2.	Fatehgarh Sahib	1. Fatehgarh Sahib 2. Bassi Pathana 3. Amloh 4. Khamano	Sub Divisional Magistrate, Fatehgarh Sahib Sub Divisional Magistrate, Bassi Pathana Sub Divisional Magistrate, Amloh Sub Divisional Magistrate, Khamano
3.	Ludhiana	1. Ludhinan East 2. Ludhiana West 3. Jagraon 4. Payal 5. Samrala 6. Raikot 7. Khanna	Sub Divisional Magistrate, Ludhinan East Sub Divisional Magistrate, Ludhiana West Sub Divisional Magistrate, Jagraon Sub Divisional Magistrate, Payal Sub Divisional Magistrate, Samrala Sub Divisional Magistrate, Raikot Sub Divisional Magistrate, Khanna
4.	Patiala	1. Patiala 2. Nabha 3. Rajpura 4. Samana 5. Patran 6. Dudhan Sadhan	Sub Divisional Magistrate, Patiala Sub Divisional Magistrate, Nabha Sub Divisional Magistrate, Rajpura Sub Divisional Magistrate, Samana Sub Divisional Magistrate, Patran Sub Divisional Magistrate, Dudhan Sadhan
5.	Barnala	1. Barnala 2. Tapa .3 Mehalkalan	Sub Divisional Magistrate, Barnala Sub Divisional Magistrate, Tapa Sub Divisional Magistrate, Mehalkalan
6.	Malerkotla	1. Malerkotla 2. Ahemedgarh 3. Amargarh	Sub Divisional Magistrate, Malerkotla Sub Divisional Magistrate, Ahemedgarh Sub Divisional Magistrate, Amargarh
7.	Roopnagar	1. Roopnagar 2. Shri Anandpur Sahib 3. Shri Chamkaur Sahib 4. Nangal 5. Morinda	Sub Divisional Magistrate, Roopnagar Sub Divisional Magistrate, Shri Anandpur Sahib Sub Divisional Magistrate, Shri Chamkaur Sahib Sub Divisional Magistrate, Nangal Sub Divisional Magistrate, Morinda
8.	Sahibzada Ajit Singh Nagar	1. Mohali 2. Dera Bassi 3. Kharar	Sub Divisional Magistrate, Mohali Sub Divisional Magistrate, Dera Bassi Sub Divisional Magistrate, Kharar
9.	Shaheed Bhagat Singh Nagar	1. Nawanshahar 2. Banga 3. Balachaur	Sub Divisional Magistrate, Nawanshahar Sub Divisional Magistrate, Banga Sub Divisional Magistrate, Balachaur

10.	Faridkot	1. Faridkot 2. Kotkpura 3. Jaito	Sub Divisional Magistrate, Faridkot Sub Divisional Magistrate, Kotkpura Sub Divisional Magistrate, Jaito
11.	Bathinda	1. Bathinda 2. Rampura Phul 3. Talwandi Sabo 4. Maur	Sub Divisional Magistrate, Bathinda Sub Divisional Magistrate, Rampura Phul Sub Divisional Magistrate, Talwandi Sabo Sub Divisional Magistrate, Maur
12.	Mansa	1. Mansa 2. Budhlada 3. Sardulgarh	Sub Divisional Magistrate, Mansa Sub Divisional Magistrate, Budhlada Sub Divisional Magistrate, Sardulgarh
13.	Ferozepur	1. Ferozepur 2. Zira 3. Guruharsahai	Sub Divisional Magistrate, Ferozepur Sub Divisional Magistrate, Zira Sub Divisional Magistrate, Guruharsahai
14.	Fazilka	1. Fazilka 2. Jalalabad 3. Abohar	Sub Divisional Magistrate, Fazilka Sub Divisional Magistrate, Jalalabad Sub Divisional Magistrate, Abohar
15.	Shri Muktsar sahib	1. Shri Muktsar Sahib 2. Malout 3. Giddarbaha	Sub Divisional Magistrate, Shri Muktsar Sahib Sub Divisional Magistrate, Malout Sub Divisional Magistrate, Giddarbaha
16.	Moga	1. Moga 2. Bagha Purana 3. Nihal Singh wala 4. Dharmkot	Sub Divisional Magistrate, Moga Sub Divisional Magistrate, Bagha Purana Sub Divisional Magistrate, Nihal Singh wala Sub Divisional Magistrate, Dharmkot
17.	Jalandhar	1. Jalandhar-1 2. Jalandhar-2 3. Nakodar 4. Phillaur 5. Shahkot 6. Adampur	Sub Divisional Magistrate, Jalandhar-1 Sub Divisional Magistrate, Jalandhar-2 Sub Divisional Magistrate, Nakodar Sub Divisional Magistrate, Phillaur Sub Divisional Magistrate, Shahkot Sub Divisional Magistrate, Adampur
18.	Amritsar	1. Amritsar-1 2. Amritsar-2 3. Baba Bakala 4. Ajnala 5. Majitha 6. Lopoke	Sub Divisional Magistrate, Amritsar-1 Sub Divisional Magistrate, Amritsar-2 Sub Divisional Magistrate, Baba Bakala Sub Divisional Magistrate, Ajnala Sub Divisional Magistrate, Majitha Sub Divisional Magistrate, Lopoke
19.	Tarn Taran	1. Tarn Taran 2. Khadoor Sahib 3. Bhikhiwind 4. Patti	Sub Divisional Magistrate, Tarn Taran Sub Divisional Magistrate, Khadoor Sahib Sub Divisional Magistrate, Bhikhiwind Sub Divisional Magistrate, Patti
20.	Kapurthala	1. Kapurthala 2. Phagwara 3. Sultanpur Lodhi 4. Bholath	Sub Divisional Magistrate, Kapurthala Sub Divisional Magistrate, Phagwara Sub Divisional Magistrate, Sultanpur Lodhi Sub Divisional Magistrate, Bholath
21.	Hoshiarpur	1. Hoshiarpur 2. Dasuya 3. Garhshankar 4. Mukerian 5. Tanda	Sub Divisional Magistrate, Hoshiarpur Sub Divisional Magistrate, Dasuya Sub Divisional Magistrate, Garhshankar Sub Divisional Magistrate, Mukerian Sub Divisional Magistrate, Tanda
22.	Gurdaspur	1. Gurdaspur 2. Dera baba Nanak 3. Kalanaur 4. Batala 5. Dina Nagar 6. Fatehgarh Churian	Sub Divisional Magistrate, Gurdaspur Sub Divisional Magistrate, Dera baba Nanak Sub Divisional Magistrate, Kalanaur Sub Divisional Magistrate, Batala Sub Divisional Magistrate, Dina Nagar Sub Divisional Magistrate, Fatehgarh Churian
23.	Pathankot	1. Pathankot 2. Dhar Kalan	Sub Divisional Magistrate, Pathankot Sub Divisional Magistrate, Dhar Kalan

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